

ORDINANCE 2018-08

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CLEAR LAKE SHORES, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019 APPROPRIATING MONEY TO THE VARIOUS FUNDS OF THE CITY, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CLEAR LAKE SHORES, TEXAS; **CERTAIN ADMINISTRATIVE** SEPTEMBER 30, 2019 APPROPRIATING MONEY TO 1 ADOPTING THE ANNUAL BUDGET FOR THE CITY AUTHORIZING THE CITY ADMINISTRATOR TO TAKE REGARDING THE BUDGET

as appended here as Exhibit "A", for the fiscal year beginning October 1, 2018 and ending a September 30, 2019 which was duly presented to the City Council by the City Administrator and held a public hearing thereon as required by state law, notice of which was published in the Galveston Daily News on August WHEREAS, the City Council of the City of Clear Lake Shores, Texas has reviewed the proposed budget 30, 2018 and said public hearing was held in accordance with said notice;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEAR LAKE SHORES, TEXAS, that:

hereby fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal SECTION 1. The appropriations for the fiscal year beginning October 1, 2018 and ending on September 30, 2019 for the support of the government of the City of Clear Lake Shores, Texas be and the same are Year Budget Summary, a copy of which is appended here as Exhibit "A"; SECTION 2. The budget, as shown in figures in Exhibit "A: is hereby approved in all respects and is hereby adopted as the City's Budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

PASSED AND APPROVED THIS THE 18th day of September 2018.

Mayor Michael McNamara

TAR LANGE OF THE SHORE

Stroup

CITY OF CLEAR LAKE SHORES

ANNUAL BUDGET FISCAL YEAR 2018 – 19 OCTOBER 1, 2018 – SEPTEMBER 30, 2019 TABLE OF CONTENTS

Introduction:

Budget Transmittal Letter
About the City of Clear Lake Shores
Organizational Chart
City Officials and Administrative Staff
Budget Calendar
Budget Summary – All Funds
General Fund:
Revenues
Summary by Department
Line Item Summary
Personnel Summary
Departments:
City Council
Administration
Municipal Court
Parks

Departments continued:

Police	27
Building Inspections/Code Enforcement	28
Public Works	29
Swimming Pool	30
Public Safety/Emergency Management	31
General Government	
Special Revenue Funds:	
Rainy Day Fund	33
Capital Equipment Fund	35
Capital Projects Fund:	
Roads & Drainage Fund	37
Component Units:	
Plaza Ten 06 Corporation	39
Economic Development Corporation	41
Reference Material:	
2018 -19 Police Step Up Pay Plan	43
TMRS 2018 Contribution Letter	44
2018 -19 Holiday Schedule	52



City of Clear Lake Shores

1006 South Shore Drive Clear Lake Shores, Texas 77565 Phone: 281-334-2799 Fax: 281-334-2866 www.clearlakeshores-tx.gov



September 18, 2018

Honorable Mayor, City Council Members and Residents of Clear Lake Shores:

It is an honor to present the FY 2018 – 19 Annual Operating Budget. The budget is a financial plan for the City, a policy tool for the City Council, an operation guide for staff and a communications tool to the public.

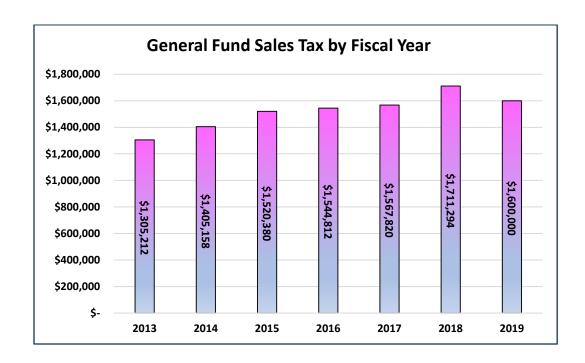
ECONOMIC OUTLOOK

The City of Clear Lake Shores Economic Development Corporation (EDC) was formed by voters in an election in 1996. The EDC is funded by one quarter of one percent (0.25%) sales tax collected on all taxable sales within the city. The EDC is regulated by state statutes that dictate how it may utilize these funds.

The City's Economic Development Corporation is interested in retaining, expanding and recruiting businesses that meet two primary goals; the enhancement of the island lifestyle enjoyed by the city's residents and the generation of retail sales tax.

The recruiting of new businesses is a priority and incentives may be offered to these businesses. As every new business has different needs, a plan will be developed to address those needs as requested. The businesses that fit with the island lifestyle and the estimated sales tax revenue to be generated will be key factors in developing the incentive package.

Sales tax represents the largest percent of revenue sources for the City of Clear Lake Shores. Sales tax collections exceeded expectations in FY 2017 –18 after increasing approximately 9.15% above collections in FY 2016 –17. Most of this growth can be attributed to the rebuilding efforts after Hurricane Harvey. As of September 2018, collections are normalizing and the gap from current year to previous year is narrowing. Given this, sales tax revenues are budgeted at a 3% growth in FY 2018 –19.



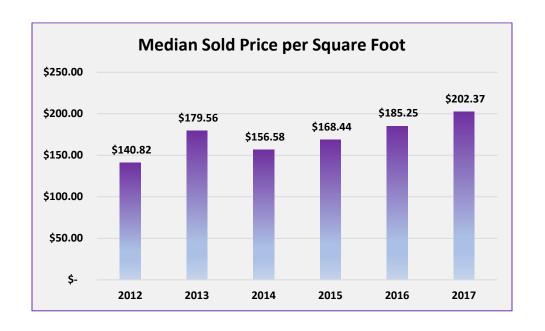
The housing market in Clear Lake Shores remains strong. According to har.com, Clear Lake Shores has 497 single family properties with 1,637 median square feet. The median year built is 1991 with home values ranging between \$120,000 - \$489,000. The median sold price per square foot is \$202.37 while the median appraised value is \$135.72 per square foot.

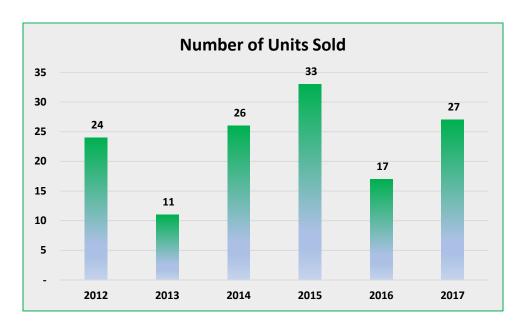
Quick overview of current real estate market: (Source: har.com)

- Clear Lake Shores has 21 homes for sale with average list price \$ 403,607.
- Clear Lake Shores has 3 homes for rent with average list price \$ 1,958.

Demographics of Clear Lake Shores: (Source: trulia.com)

- 30% Single Residents
- 86% Homeowners
- 46 Median Age
- \$95,288 Median Household Income
- 58% College Educated





The construction phase for Phase I of the State Highway 146 Expansion Project is set to break ground by the end of 2018. The project will expand the highway in a fashion like other parts of SH 146 that run through the city of La Porte. Beginning at Red Bluff Road, the highway will be expanded south through Kemah. A new expressway bridge will be built west of and parallel to the Kemah-Seabrook Bridge. The current bridge will remain and serve as a frontage road for motorist.

Specifically, the project will consist of the following:

- Widen and restructure the existing facility to a six- to 12-lane freeway.
- Add grade separations at major intersections in Seabrook.
- Add access roads in selected locations.
- Add elevated express lanes over Clear Creek and through Kemah.

It is difficult to gauge how this will affect the city; the city is hopeful for a minimal effect as there will be new exit ramp options allowing traffic to exit and have access to the businesses along FM 2094 including Target and Home Depot.

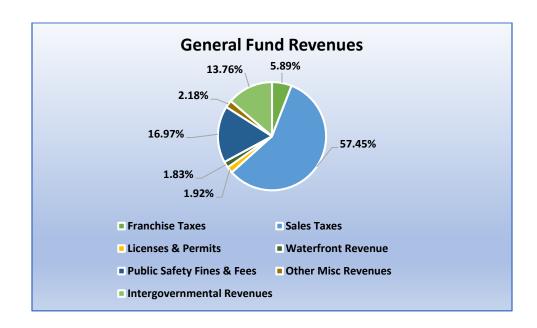
BUDGET OVERVIEW

The 2018 -19 budget totals \$3,629,530 in revenues and \$4,491,005, resulting in an overall budget deficit of \$861,475. Most of the deficit can be attributed to the Street Improvements projects in the Roads & Drainage Fund and the remaining deficit to cover General Fund expenses.

Our budget approach was priority based. The priority of each budget request was initially set by the Department Head; requests with the highest priorities were included in the proposed budget presented to City Council. The proposed budget was reviewed and discussed by the Mayor and City Council; the Mayor and City Council then made the final determinations as to which requests would be included in the budget.

General Fund Revenues

General Fund revenues are expected to total \$2,840,795, a decrease of 8.5% from FY 2017 -18 projected revenues and a 1.62% increase from the FY 2017 -18 original adopted budget. Sales Tax make up the bulk of the revenues, followed by Public Safety Fines and Fees.



The majority of Intergovernmental Revenues is a pass-through revenue from the Kemah Volunteer Fire Department for reimbursement of the Department's employment expenses.

General Fund Expenses

General Fund expenses are expected to total \$3,080,955, which is a 22.42% increase from FY 2017 -18 projected expenses and a 25.82% increase from the FY 2017 -18 original adopted budget. The increase is mainly due to the cost of across the board pay increases for city employees as well as employment expenses for the Volunteer Fire Department. All expenses on behalf of the Volunteer Fire Department will be reimbursed at 100% by the City of Kemah.

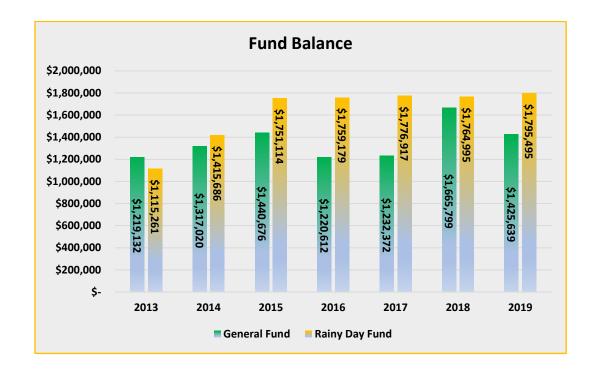
Increases in personnel services include a full-time position for the Municipal Court department, a 5% across the board pay increase for all city employees, which includes the step-plan for the police department. The City's health insurance premiums are estimated to increase by 5%; the actual costs of the premiums will not be known until December 2018. The City's retirement contribution rate for the 2019 calendar year decreased to 11.05%, this rate is based on the contribution needed to maintain the retirement fund.

The General Fund budget also includes funding for a contract Communications Specialist.

Fund Balance

Fund Balance is when liabilities are subtracted from assets, there is a fund balance. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite. Fund balance can be complicated by the fact that part of the fund balance is reserved and part unreserved. The difference between reserved and unreserved is that the unreserved can potentially be authorized for future expenditures while the reserved cannot. Additionally, the fund balance is a residual and not necessarily a cash amount.

The General Fund's estimated ending fund balance for FY 2018 -19 is \$1,425,639, 46.27% of operating expenses. Combined with the Rainy Day's estimated ending fund balance of \$1,795,495, the General Fund's estimated ending fund balance is \$3,221,133. This means the City has approximately enough funds to operate for a more than one year with absolutely no revenue should we experience any type of disaster.



Capital Equipment Fund

The Capital Equipment Fund continues to grow with an estimated ending fund balance of \$285,080 for FY 2018 -19. Funds are restricted to the acquisition and replacement of vehicles and equipment. There are no acquisitions or replacements requested for FY 2018 -19.

Roads & Drainage Fund

The Roads & Drainage Fund's FY 2018 -19 budget includes funds of \$950,000 for the planning, engineering and design of the City's improvements to the Storm Drainage system. The current improvements project includes Juniper Road (West Shore Drive to Oak Rd) & Queen Road and is expected to be 75% complete by the end of FY 2017 -18 with the remaining project to be completed in FY 2018 -19.

Plaza Ten 06 Corporation

The Plaza Ten 06 Corporation has a relatively small fund balance with minimal expenses. The budget for FY 2018 - 19 includes revenues in the form of lease payments from Sidewalks Brands/DBA Okie's.

Economic Development Corporation

The Economic Development Corporation's budget includes funding for a parking lot as well as other projects approved by the Board.

Conclusion

This budget is submitted with the standards set forth by the Mayor and City Council of the City of Clear Lake Shores.

Lastly, I would like to add the preparation and presentation of this budget took a team effort, it would have not have been possible without the help of Mayor Mike McNamara and City Secretary Christy Stroup.

Sincerely,

Cheryl Hunter

Contract Accountant

Cherryl Hunter

ABOUT THE CITY CLEAR LAKE SHORES

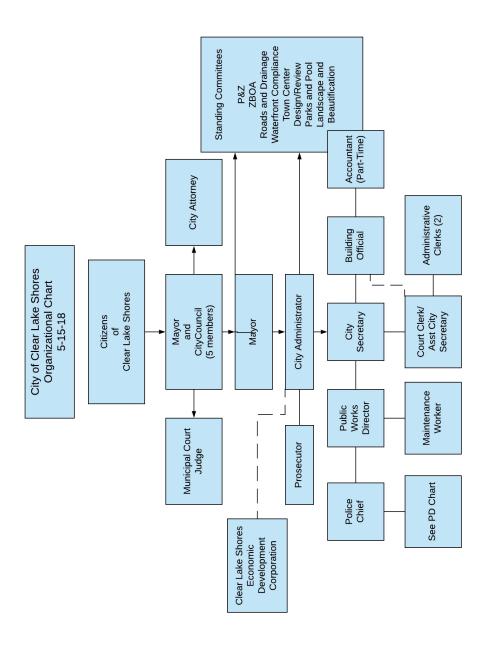
The City of Clear Lake Shores is a city in Galveston County, Texas, within the Houston-Sugar Land-Baytown metropolitan area. Clear Lake Shores is regarded as "The Yachting Capital of Texas", as the city has more boat slips than people. As of the 2010 census, the city population was 1,063.



During the oil boom years of the 1920s, developers began to sell properties around the Clear Lake estuary as waterfront recreational retreats. The new development was named "Clear Lake Shores". Though the development was initially successful, the Great Depression halted most of the area's growth. After World War II the area began to redevelop with increasing numbers of permanent residents (as opposed to simply weekend residents). The town incorporated in 1962 and has since continued to be primarily residential with a small, tourism-focused business community. The city has a total area of 0.6 square miles, of which 0.5 square miles is land and 0.2 square miles, or 27.69%, is water.

Today, the City of Clear Lake Shores has a very wide diversified group of property owners who share a love of living by the water and riding on their customized golf carts, their main means of transportation. The Island has many community events throughout the year including Jammin' on Jarboe, Children's Fishing Derby's, Parades, Holiday functions, Community Dinner's and nightly sunsets at one of their beautiful parks.

Clear Lake Shores is served by the Clear Creek Independent School District. Pupils are zoned to Stewart Elementary School in Kemah, Bayside Intermediate School in League City, and Clear Falls High School in League City.



Page 11

Mayor

Michael McNamara

City Council

Amanda Fenwick, Mayor Pro-Tem

Jan Bailey

Christy Lyons

Kurt Otten

Angie Terrell

Administrative Staff

Brent Spier, City Administrator Christy Stroup, City Secretary

Kenneth Cook, Chief of Police Kevin Harrell, Building Inspector

Angie Galvan, Assistant City Secretary Tiffany Wilson, Municipal Court Clerk

CITY OF CLEAR LAKE SHORES BUDGET PLAN & CALENDAR

FISCAL YEAR 2018 – 19

OCTOBER 1, 2018 - SEPTEMBER 30, 2019

Target Date	Action	Responsible Person
July 15, 2018	Distribute Budget Forms to Departments	Mayor
July 30 – August 2, 2018	Develop Preliminary Revenue & Expenditure Estimates	Mayor
August 7, 2018	Distribute Budget Questionnaires to City Council	Mayor
August 21, 2018	Budget Workshop	Mayor/City Council
August 13 – August 24, 2018	Publish Notice of Public Hearing	City Secretary
September 4, 2018	Hold Public Hearing on Budget	Mayor/City Council
September 4 th or 18 th , 2018	Adopt Budget	Mayor/City Council
October 1, 2018	Implement Fiscal Year 2018 – 19 Budget	City Administrator

City of Clear Lake Shores 2018-19 Budget Summary ***All Funds***

	General Fund	Rainy Day Fund	Capital Equipment Fund	Roads & Drainage Fund	Plaza Ten-06 Corporation Fund	Economic Development Fund	TOTALS
Estimated Beginning Fund Balance 10/1/2018	\$ 1,665,799	\$ 1,764,995	\$ 201,280	\$ 746,057	\$ 26,804	\$ 1,033,094	\$ 5,438,028
Estimated Revenue:							
Taxes:							-
Franchise/Right of Way	167,250	-	-	-	-	-	167,250
Property	-	-	=	-	-	-	-
Sales	1,600,000	-	-	260,000	-	260,000	2,120,000
Mixed Drink	32,000	-	=	-	-	-	32,000
Licenses & Permits:							
Business Licenses & Permits	650	-	-	-	-	-	650
Beverage	2,000	-	-	-	-	-	2,000
Building & Remodeling	28,500	-	-	-	-	-	28,500
Electrical/Plumbing/Mechanical	11,000	-	-	-	-	-	11,000
Culverts/Driveways	1,500	-	-	-	-	-	1,500
Bulkheads	2,000	-	-	-	-	-	2,000
Fences/Roofs/Signs	4,100	-	-	-	-	-	4,100
Demolition	500	-	-	-	-	-	500
Stop Work	100	-	-	-	-	-	100
Plat Applications	2,500	-	-	-	-	-	2,500
Miscellaneous	1,800	-	-	-	-	-	1,800
Waterfront:							
Lease Fees	42,000	-	-	-	-	-	42,000
Transfer Fees	5,000	-	-	-	-	-	5,000
Lot Auctions	5,000	-	-	-	-	-	5,000
Police Fees and Fines:							
Fines	400,000	-	-	-	-	-	400,000
Warrant/Defendant Dispositions	33,000	-	-	-	-	-	33,000
Administrative Fees	26,000	-	-	-	-	-	26,000
Restricted Fees	23,000	-	-	-	-	-	23,000
Miscellaneous Revenues:							
Pool Membership/Passes	25,150	-	-	-	-	-	25,150
Rental Income	5,000	-	-	-	-	-	5,000
Interest Income	18,500	30,500	3,800	15,000	435	15,000	83,235
Other Miscellaneous Revenues	13,400	-	-	-	24,000	-	37,400
Intergovernmental Revenue	390,845	-	-	-	-	-	390,845
Transfers In from Other Funds	-	-	80,000	100,000	-	-	180,000
Other Financing Sources/(Uses)	-	-	-	-	-	-	-
Total Available for Appropriation	\$ 4,506,594	\$ 1,795,495	\$ 285,080	\$ 1,121,057	\$ 51,239	\$ 1,308,094	\$ 9,067,558

City of Clear Lake Shores 2018-19 Budget Summary

All Funds

	General Fund	Rainy Day Fund	Capital Equipmen Fund		Roads & Drainage Fund	Cor	a Ten-06 poration Fund	conomic relopment Fund	Т	OTALS	
Estimated Expenditures & Transfers:											
City Council	58,900	-		-	-		-	-		58,900	
Administration	192,010	-		-	-		-	-		192,010	
City Secretary/Municipal Court	265,440	-		-	-		-	-		265,440	
Parks	11,500	-		-	-			-		11,500	
Police	1,063,386	-		-	-		-	-		1,063,386	
Building Inspection/Code Enforcement	161,025	-		-	-		-	-		161,025	
Public Works	159,593	-		-	950,000			-		1,109,593	
Swimming Pool	49,000	-		-	-		-	-		49,000	
Public Safety(Emergency Management)	436,145	-		-	-		-	-		436,145	
General Government	503,956	-		-	-		-	-		503,956	
Economic Development	-	-		-	-		-	458,000		458,000	
Plaza Ten 06 Corporation		-		-	-		2,050	-		2,050	
Transfers to Other Funds	180,000	-		-	-		-	-		180,000	
Total Expenditures & Transfers	\$ 3,080,955	\$ -	\$	- \$	950,000	\$	2,050	\$ 458,000	\$ 4	4,491,005	
Estimated Fund Balance 9/30/2019	\$ 1,425,639	\$ 1,795,495	\$ 285,08	80 \$	171,057	\$	49,189	\$ 850,094	\$ 4	1,576,553	

GENERAL FUND

The General Fund is used to account for **all** financial resources that are **not** restricted to the specific purposes or otherwise required to be accounted for in another fund. The General Fund is established at the inception of the government and exists throughout the government's life.

Account	Description	2016-17	2017-18	2017-18	2018-19	2018-19
	•	Actual	Budget	Estimate	Request	Approved
	Franchise Taxes:					
100414	Solid Waste	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
100415	Electric Franchise	120,919	120,912	120,955	121,000	121,000
100416	Gas Franchise	4,366	4,300	5,269	4,500	4,500
100417	Cable TV Franchise	28,724	28,500	27,007	27,000	27,000
100418	Telephone Franchise	4,491	4,450	4,280	4,300	4,300
100419	Cable PEG - Restricted	5,741	5,500	5,446	5,450	5,450
	Total Franchise Taxes	\$ 169,242	\$ 168,662	\$ 167,957	\$ 167,250	\$ 167,250
	Property Taxes:					
100402	Property Taxes	\$ 1,701	\$ -	\$ -	\$ -	\$ -
100404	Property Tax Interest & Penalties	2,130				
	Total Property Taxes, Int. & Penalties	\$ 3,832	\$ -	\$ -	\$ -	\$ -
	Sales Taxes:					
100406	General Sales & Use Tax	\$ 1,567,820	\$ 1,550,500	\$ 1,711,294	\$ 1,600,000	\$ 1,600,000
100407	Mixed Beverage Sales Tax	18,320	17,500	16,962	17,500	17,500
100408	Mixed Beverage Tax	14,876	14,500	13,783	14,500	14,500
	Total Sales & Use Tax	\$ 1,601,016	\$ 1,582,500	\$ 1,742,039	\$ 1,632,000	\$ 1,632,000
	Licenses & Permits:					
100425	Business Licenses & Permits	\$ 650	\$ 650	\$ 25	\$ 650	\$ 650
100426	Alcoholic Beverage Permits	1,770	3,200	395	2,000	2,000
100427	Building Permits	17,413	17,500	30,025	17,500	17,500
100428	Remodeling Permits	10,896	10,850	85,554	11,000	11,000
100429	Electrical Permits	2,900	2,600	6,862	3,000	3,000
100430	Plumbing/Gas Permits	5,191	4,100	17,264	5,000	5,000
100431	Mechanical Permits	2,415	2,500	3,696	3,000	3,000
100432	Culvert & Fill Permits	1,468	1,350	693	1,500	1,500
100433	Bulkhead/Pier Permits	2,750	2,500	1,045	2,000	2,000
100434	Fence Permits	875	900	1,050	1,000	1,000
100435	Roof Permits	2,054	2,000	2,085	2,100	2,100
100436	Sign Permits	310	200	4,066	1,000	1,000
100437	Demolition Permits	431	400	580	500	500
100438	Stopwork Orders/Premature Work	50	100		100	100
100439	Plat/Replat Application Fees	3,150	2,400	2,000	2,500	2,500
100440	Other Licenses & Permits	1,625	1,500	1,775	1,800	1,800
	Total Licenses & Permits	\$ 53,948	\$ 52,750	\$ 157,090	\$ 54,650	\$ 54,650

Account	Description	2016-17 Actual	017-18 Budget	-	017-18 stimate	2018-19 Request		018-19 pproved
	Waterfront Revenue:							
100450	Yearly Lease Payments	\$ 25,518	\$ 29,000	\$	40,500	\$ 42,000	\$	42,000
100452	Waterfront Transfer Fees	 5,100	 3,000		5,400	 5,000		5,000
100453	Waterfront Rights Proceeds	 	 5,000		42,033	 5,000		5,000
	Total Waterfront Revenue	\$ 30,618	\$ 37,000	\$	87,933	\$ 52,000	\$	52,000
	Public Safety Fines & Fees:							
100466	Police Fines	\$ 407,085	\$ 350,000	\$	570,130	\$ 400,000	\$	400,000
100467	Warrant Fees/Disposition Fees	 33,833	 32,500		37,192	 33,000		33,000
100468	Time Payment Fees	 5,627	 4,500		8,320	 8,000		8,000
100483	State Court Cost Revenues-City	 14,395	 13,000		19,102	 18,000		18,000
100484	Court Security Fees-Restricted	7,791	-		10,445	3,000		3,000
100486	Child Safety Fees-Restricted	6,978	-		12,335	10,000		10,000
100487	Court Technology Fees-Restricted	10,391	-		13,692	10,000	· · ·	10,000
	Total Public Safety Fines & Fees	\$ 486,101	\$ 400,000	\$	671,216	\$ 482,000	\$	482,000
	Other Miscellaneous Revenue:							
100460	Pool Memberships	\$ 22,615	\$ 27,500	\$	26,000	\$ 25,000	\$	25,000
100461	Pool Guest Passes	 160	 150		75	 150		150
100463	Clubhouse/Pavilion Rentals	 3,565	 4,600		4,925	 5,000		5,000
100473	PD Seizure-Restricted	 8	 _		_	 		
100474	PD Donations-Restricted	 6,132	 _		3,100	 2,500		2,500
100475	Copies	 352	 300		275	 300		300
100476	Miscellaneous Revenue	 1,098	3,000		9,700	 2,500		2,500
100477	Proceeds of Insurance Claims	 -	_		33,000	 _		-
100480	Interest Income	 8,524	7,500		17,175	 15,000		15,000
100481	Interest Income - Restricted	 1,339	1,200		2,843	 3,500		3,500
100488	Employee FSA Contributions	 8,073	8,350		8,100	 8,100		8,100
	Total Miscellaneous Revenue	\$ 51,866	\$ 52,600	\$	105,193	\$ 62,050	\$	62,050
	Intergovernmental Revenue:							
100478	Grant Revenue	\$ 1,155	\$ 1,150	\$	176,500	\$ 1,175	\$	1,175
100488	Interlocal Agreement-Fire Dept.				-	 389,670	-	389,670
	Total Intergovernmental Revenue	\$ 1,155	\$ 1,150	\$	176,500	\$ 390,845	\$	390,845
	Transfers In From Other Funds:					 		
100603	Transfer From Rainy Day Fund	\$ -	\$ 150,000			\$ _	\$	-
	Total Transfers In From Other Funds	\$ _	\$ 150,000	\$	-	\$ -	\$	-

	GENERAL FUND								
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved			
	Other Financing Sources (Uses):								
100610	Proceeds From Debt-Capital Lease	\$ 810,000	\$ -	\$ -	\$ -	\$ -			
	Total Other Financing Sources(Uses)	\$ 810,000	\$ -	\$ -	\$ -	\$ -			
	Total General Fund Revenue	\$ 3,207,778	\$ 2,444,662	\$ 3,107,928	\$ 2,840,795	\$ 2,840,795			

2018-19 Clear Lake Shores Annual Budget Summary by Department

Department	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
City Council	\$ 45,514	\$ 47,950	\$ 56,218	\$ 58,900	\$ 58,900
Administration	164,674	180,002	179,585	192,010	192,010
City Secretary/Municipal Court	177,919	223,040	252,002	265,440	265,440
Parks	14,105	16,500	15,100	11,500	11,500
Police	915,487	965,762	938,350	1,063,386	1,063,386
Building Inspections/Code Enforce.	149,739	161,895	153,164	161,025	161,025
Public Works	207,487	222,290	224,730	159,593	159,593
Swimming Pool	44,247	49,000	38,820	49,000	49,000
Public Safety	43,553	48,230	46,759	436,145	436,145
General Government	1,253,293	353,957	431,750	503,956	503,956
Transfers Out:	180,000	180,000	180,000	180,000	180,000
TOTAL	\$ 3,196,018	\$ 2,448,626	\$ 2,516,478	\$ 3,080,955	\$ 3,080,955
Beginning Fund Balance 10/1	\$ 1,062,589	\$ 1,074,349	\$ 1,074,349	\$ 1,665,799	\$ 1,665,799
Add: Revenue	3,207,778	2,444,662	3,107,928	2,840,795	2,840,795
Available for Appropriation	\$ 4,270,367	\$ 3,519,011	\$ 4,182,277	\$ 4,506,594	\$ 4,506,594
Less: Expenditures	3,196,018	2,448,626	2,516,478	3,080,955	3,080,955
Ending Fund Balance 9/30	\$ 1,074,349	\$ 1,070,385	\$ 1,665,799	\$ 1,425,639	\$ 1,425,639

2018-19 City of Clear Lake Shores Annual Budget Line Item Summary

Line Items	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
501 - Wages & Salaries	\$ 923,863	\$ 992,450	\$ 934,069	\$ 1,456,280	\$ 1,456,280
502 - Overtime	16,430	12,875	1,700	11,750	11,750
503 - Medicare Tax (Employer Share)	13,466	14,968	14,115	21,120	21,120
504 - Retirement (Employer Share)	107,862	112,701	113,436	156,630	156,630
505 - Medical, Dental & Life Ins.	193,313	220,152	190,137	243,494	243,494
506 - Police Holiday Pay	21,737	19,570	19,950	21,500	21,500
507 - Other Employment Services	1,149	1,600	3,460	3,400	3,400
508 - Certification Pay	6,981	7,812	9,050	14,000	14,000
509 - Severance Pay	-	-	61,034	-	
510 - Debt Service	900,000	94,957	70,657	72,776	72,776
511 - Interest Expense			24,300	22,180	22,180
520 - Software & Computer Services	91,004	59,100	64,275	81,400	81,400
521 - Utilities	57,620	52,500	50,200	51,000	51,000
522 - Dues, Memberships & Subscriptions	7,583	8,020	6,388	16,100	16,100
523 - Postage & Shipping	3,033	2,600	2,540	3,000	3,000
524 - Code Supplements	5,686	3,500	1,300	2,500	2,500
525 - Public Relations	2,709	2,750	6,893	6,000	6,000
526 - Employee Relations	4,639	5,500	6,500	6,000	6,000
527 - Election Expense	-	7,000	5,611	6,000	6,000
528 - Insurance & Bonds	59,029	60,000	61,000	62,000	62,000
530 - Legal Services	30,497	25,000	33,435	25,000	25,000
531 - Audit Expense	21,560	16,800	17,500	17,500	17,500
532 - Travel & Training	19,850	31,500	27,858	32,500	32,500
533 - Radio Maintenance	2,553	2,800	2,400	2,800	2,800
534 - Vehicle & Equipment Maintenance	23,042	25,000	30,420	30,000	30,000
535 - Building & Property Maintenance	18,379	19,550	12,775	34,750	34,750
536 - Emergency Management Expenses	8,350	7,500	8,100	7,500	7,500
537 - Ambulance Services	27,845	32,022	29,975	29,975	29,975
538 - Animal Control Services	7,358	8,708	8,684	9,000	9,000
539 - Jail and Dispatch Services	17,840	21,000	14,500	19,000	19,000
540 - Pool Operation	33,351	32,000	31,500	32,000	32,000
541 - Concert Series (Jammin' on Jarboe)	9,000			_	
542 - Fuel	23,124	23,250	30,690	26,500	26,500

2018-19 City of Clear Lake Shores Annual Budget Line Item Summary

Line Items	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
543 - Children's Library	-	1,500	130	1,000	1,000
545 - Uniforms	8,234	7,600	7,350	7,200	7,200
546 - Other Contractual Expense	224,631	181,500	188,630	119,500	119,500
547 - Communications	530	550	535	1,500	1,500
548 - Hurricane Harvey Expenses	45,129		68,175	10,000	10,000
550 - Street Repair Materials	622	750	320	1,000	1,000
551 - Signs	691	1,200	800	1,000	1,000
552 - Safety Equipment & Supplies	1,401	3,500		3,500	3,500
553 - Janitorial	7,500	7,300	7,515	7,600	7,600
554 - Printed Materials	2,320	3,000	2,423	3,000	3,000
555 - Other Miscellaneous Supplies	34,525	43,800	32,481	38,500	38,500
556 - Mosquito Spray Concentrate	361	1,000	450	500	500
557 - Small Tools & Equipment	522	1,000	85	500	500
558 - Landscaping & Beautification	14,105	16,500	15,100	5,750	5,750
590 - Vehicles & Accessories					
591 - Machinery & Equipment	-				
592 - Radios	-	16,000	14,900	6,500	6,500
593 - Office Equipment	1,072	4,300	6,868	4,750	4,750
594 - Buildings & Structures	700	15,000	9,600	10,000	10,000
595 - Landscaping Services	3,750	6,000	3,750	95,000	95,000
596 - Other Improvements	2,394	5,000	4,720	35,000	35,000
Restricted Funds:					
Child Safety	346	-	2,900	3,000	3,000
Court Technology	4,042	29,941	26,894	10,000	10,000
Court Security	2,295		46,900	10,000	10,000
Public TV	-				
Police Restricted Funds	1,998		1,500	2,500	2,500
Transfer to Other Funds	180,000	180,000	180,000	180,000	180,000
TOTAL	\$ 3,196,018	\$ 2,448,626	\$ 2,516,478	\$ 3,080,955	\$ 3,080,955

2018-19 Clear Lake Shores Annual Budget Personnel Summary

Department	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
City Council	0	0	0	0	0
Administration	1	1	1	1	1
City Secretary/Municipal Court	2	2	2	3.5	3.5
Police	9.5	11.5	11.5	11.5	11.5
Building Inspection	2	2	2	2	2
Swimming Pool	0	0	0	0	0
Public Works	2	2	2	2	2
Public Safety	0	0	0	0	0
General Government	0	0	0	0	0
TOTAL	16.5	18.5	18.5	20	20

CITY COUNCIL

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
110522	Dues, Memberships & Subscriptions	\$ 863	\$ 800	\$ 863	\$ 900	\$ 900
110525	Public Relations	2,709	2,750	6,893	6,000	6,000
110526	Employee Relations	4,639	5,500	6,500	6,000	6,000
110527	Election Expense		7,000	5,611	6,000	6,000
110530	Legal Expense	30,497	25,000	33,435	25,000	25,000
110532	Travel & Training	5,486	3,500	875	4,000	4,000
110546	Other Contractual Services	-	2,000	-	10,000	10,000
110555	Other Miscellaneous Supplies	1,320	1,000	481	1,000	1,000
110593	Office Equipment & Furnishings		400	1,560		
	Total City Council	\$ 45,514	\$ 47,950	\$ 56,218	\$ 58,900	\$ 58,900

City Council Explanations:

110522	Memberships in Galv. County Mayors & Councilmans Assn., TML, HGAC.
110525	Annual Children's Snow Party & Chamber Boat Parade Sponsor, CCEF Leader in ME.
110526	Christmas Dinner and Recognitions.
110527	Costs of voting machines, ballots & supplies, laborers.
110530	Costs of City Attorney (based on most recent fiscal years.)
110532	Costs to attend various seminars, training courses, etc.
110546	Consulting for 5 year strategic plan.

ADMINISTRATION

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
111501	Wages & Salaries	\$ 92,768	\$ 96,350	\$ 43,305	\$ 97,200	\$ 97,200
111503	Medicare Tax	1,252	1,397	1,655	1,410	1,410
111504	Retirement	10,423	10,935	11,830	10,900	10,900
111505	Life, Medical, Dental and FSA	25,162	29,000	12,500	19,000	19,000
111509	Severance Pay			61,034		
111520	Software & Computer Services				1,300	1,300
111522	Dues, Memberships & Subscriptions	1,119	1,120		1,200	1,200
111532	Travel & Training	809	5,000	10,658	5,000	5,000
111546	Other Contractual Services	33,000	33,000	33,000	53,000	53,000
111555	Other Miscellaneous Supplies	140	800	795	1,000	1,000
111593	Office Furniture & Equipment		2,400	4,808	2,000	2,000
	Total Administration	\$ 164,674	\$ 180,002	\$ 179,585	\$ 192,010	\$ 192,010

Administration Explanations:

111503	Federal Medicare -1.45% of salaries.
111504	Retirement -11.35% (Oct-Dec 2018) & 11.05% (Jan-Sep 2019) of salaries.
111505	Costs for new year will not be known until renewal in December 2018; 5% increase budgeted.
111520	New computer & accessories for Communications Specialist.
111522	TMCA, ICMA dues & memberships.
111532	ICMA, TML and TCMA conferences
111546	Accountant's & Communication Specialist's Fees.
111555	Office supplies such as paper, printer ink, pens, etc.
111593	Equipment for new City Administrator.

CITY SECRETARY/MUNICIPAL COURT

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
112501	Wages & Salaries	\$ 99,340	\$ 102,220	\$ 106,570	\$ 160,660	\$ 160,660
112503	Medicare Tax	1,409	1,483	1,460	2,320	2,320
112504	Retirement	11,160	11,602	11,571	15,910	15,910
112505	Life, Medical & Dental Insurance	19,844	22,944	20,632	28,800	28,800
112520	Software & Computer Services	-	15,600	3,875	4,500	4,500
112522	Dues, Memberships & Subscriptions	256	250	250	500	500
112532	Travel & Training	3,743	5,000	400	6,000	6,000
112546	Other Contractual Services	30,564	29,500	25,900	18,000	18,000
112555	Other Miscellaneous Supplies	4,919	4,000	4,150	5,000	5,000
112593	Office Furniture & Equipment		500	500	750	750
112650	Child Safety Expense - Restricted	346		2,900	3,000	3,000
112651	Court Technology- Restricted	4,042	29,941	26,894	10,000	10,000
112653	Court Building Security -Restricted	2,295		46,900	10,000	10,000
	Total City Secretary/Muni Court.	\$ 177,919	\$ 223,040	\$ 252,002	\$ 265,440	\$ 265,440

City Secretary/Municipal Court Explanations:

112501	Three full-time positions & one Judge.
112503	Federal Medicare -1.45% of salaries.
112504	Retirement -11.35% (Oct-Dec 2018) & 11.05% (Jan-Sep 2019) of salaries.
112505	Costs for new year will not be known until renewal in December 2018; 5% increase budgeted. (Full-Time position added.)
112520	One new computer & accessories for new full-time Municipal Court Clerk.
112522	Dues, Memberships in Municipal Court Clerks and Texas City Secretaries organizations.
112532	Court Clerks and City Secretaries require training to maintain certifications.
112546	Prosecutor Fees, Harris County Warrant System Fees, Records Retention/Destroy Program.
112555	Office supplies for court and secretarial duties.
112593	Equipment for new full-time Municipal Court Clerk.
112650	Promotion supplies for the children's program through CLSPD. (Parades & Give Aways)
112651	Reserved for Municipal Court software annual maintenance & technology related items for court.
112653	Reserved for maintenance of security related items for use in the court.

	PARKS						
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved	
113535a	Parks Maintenance	\$ -	\$ -	\$ -	\$ 5,750	\$ 5,750	
113558	Landscaping & Beautification	14,105	16,500	15,100	5,750	5,750	
113594	Buildings & Structures						
	Total Parks	\$ 14,105	\$ 16,500	\$ 15,100	\$ 11,500	\$ 11,500	
	Park Explanations:						
113535a	Maintenance for all of the City's parks.						
113558	For additional beautification efforts.						

POLICE

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
114501	Wages & Salaries	\$ 546,438	\$ 603,097	\$ 592,500	\$ 677,970	\$ 677,970
114502	Overtime	16,169	12,360	1,700	1,500	1,500
114503	Medicare Tax	8,283	9,321	8,400	9,835	9,835
114504	Retirement	65,429	68,452	68,300	71,815	71,815
114505	Life, Medical & Dental Insurance	103,056	115,200	106,600	122,766	122,766
114506	Police Holiday Pay	21,737	19,570	19,950	21,500	21,500
114507	Certification Pay	6,981	7,812	9,050	14,000	14,000
114520	Software & Computer Services	53,051	5,000	8,900	18,000	18,000
114522	Dues, Memberships & Subscriptions	916	950	850	8,000	8,000
114532	Travel & Training	5,787	11,000	12,700	12,500	12,500
114533	Radio Maintenance/User Fees	2,553	2,800	2,400	2,800	2,800
114534	Vehicle & Equipment Maintenance	20,880	22,000	26,500	25,000	25,000
114539	Jail/Dispatch Services	17,840	21,000	14,500	19,000	19,000
114542	Fuel & Lube	21,840	22,000	29,300	25,000	25,000
114545	Uniforms	5,479	5,200	4,800	5,200	5,200
114552	Safety Equipment & Supplies	1,401	3,500		3,500	3,500
114555	Other Miscellaneous Supplies	15,650	20,500	15,500	16,000	16,000
114592	Radios		16,000	14,900	6,500	6,500
114654	Police Restricted Funds	1,998		1,500	2,500	2,500
	Total Police	\$ 915,487	\$ 965,762	\$ 938,350	\$ 1,063,386	\$ 1,063,386

Police Explanations:

No change in staffing is planned.
Federal Medicare -1.45% of salaries.
Retirement -11.35% (Oct-Dec 2018) & 11.05% (Jan-Sep 2019) of salaries.
Costs for new year will not be known until renewal in December 2018; 5% increase budgeted.
Holiday Pay is 1.5 times regular pay for holidays worked.
MiFi & Hot Spot devices, OSSI/MFR Annual Fees, new computers.
Chief's and Asst. Chief's dues to IACP, TCOP and TCLEDDS & TLO Subscription.
Police Officers and Chiefs require many hours of training annually.
As vehicles age and add miles, they require more maintenance.
Fuel costs have remained low for a few years but increased this year over the summer months.
Officer turnover causes an increase in uniform costs.
Safety vests and other safety costs.

BUILDING INSPECTIONS/CODE ENFORCEMENT

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
115501	Wages & Salaries	\$ 112,434	\$ 116,726	\$ 115,669	\$ 121,460	\$ 121,460
115503	Medicare Tax	1,615	1,693	1,660	1,765	1,765
115504	Retirement	12,632	13,248	13,115	13,540	13,540
115505	Life, Medical & Dental Insurance	16,795	18,228	18,145	13,160	13,160
115520	Software & Computer Services	=		-	2,600	2,600
115522	Dues, Memberships & Subscriptions	190	1,000	225	500	500
115532	Travel & Training	4,026	7,000	3,225	5,000	5,000
115546	Other Contractual Services	177	2,000	600	1,500	1,500
115555	Other Miscellaneous Supplies	1,870	2,000	525	1,500	1,500
	Total Building Insp./Code Enf.	\$ 149,739	\$ 161,895	\$ 153,164	\$ 161,025	\$ 161,025

Building Inspection/Code Enforcement Explanations:

	5 1 , <u> </u>
115501	No change in staffing is planned.
115503	Federal Medicare -1.45% of salaries.
115504	Retirement -11.35% (Oct-Dec 2018) & 11.05% (Jan-Sep 2019) of salaries.
115505	Costs for new year will not be known until renewal in December 2018; 5% increase budgeted.
115520	Replace aging computer & accessories for Inspector & Asst. City Secretary.
115522	Inspector and the Asst. City Secretary's dues to various organizations.
115532	Inspector and the Asst. City Secretary's travel & training to maintain certifications.
115522	Inspector and the Asst. City Secretary's dues to various organizations.

PUBLIC WORKS

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
116501	Wages & Salaries	\$ 72,883	\$ 74,057	\$ 76,025	\$ 83,990	\$ 83,990
116502	Overtime	261	515	-	250	250
116503	Medicare Tax	907	1,074	940	1,220	1,220
116504	Retirement	8,218	8,464	8,620	9,365	9,365
116505	Life, Medical & Dental Insurance	28,455	34,780	32,260	34,768	34,768
116534	Vehicle & Equipment Maintenance	2,162	3,000	3,920	5,000	5,000
116535	Building & Property Maintenance	3,595	5,750	1,425	10,000	10,000
116542	Fuel & Lubricants	1,284	1,250	1,390	1,500	1,500
116545	Uniforms	2,755	2,400	2,550	2,000	2,000
116546	Other Contractual Services	78,672	80,000	92,980	2,000	2,000
116547	Communications	530	550	535	1,500	1,500
116550	Street Repair Materials	622	750	320	1,000	1,000
116551	Signs	691	1,200	800	1,000	1,000
116555	Other Miscellaneous Supplies	5,570	6,500	2,430	5,000	5,000
116556	Mosquito Control	361	1,000	450	500	500
116557	Small Tools & Equipment	522	1,000	85	500	500
	Total Public Works	\$ 207,487	\$ 222,290	\$ 224,730	\$ 159,593	\$ 159,593

Public Works Explanations:

116501	No change in staffing is planned.
116503	Federal Medicare -1.45% of salaries.
116504	Retirement -11.35% (Oct-Dec 2018) & 11.05% (Jan-Sep 2019) of salaries.
116505	Costs for new year will not be known until renewal in December 2018; 5% increase budgeted.
116535	City fishing docks and parks received some maintenance work this year and will next year .
116542	Fuel costs increased this year over the summer months.
116546	Decrease due to cost of annual landscaping contract moved to "Landscaping" account under General Government.
	(Other Contractual Services includes equipment rentals & other services needed for Public Works.)
116555	Miscellaneous items used by Public Works.
116556	The costs of Mosquito Dunks.

SWIMMING POOL

Account	Description	2016-17 Actual		2017-18 Budget		2017-18 Estimate		2018-19 Request		2018-19 Approved	
117535a	Pool Maintenance	\$	8,130	\$	9,000	\$	2,600	\$	9,000	\$	9,000
117540	Pool Operations	<u></u>	33,351		32,000		31,500		32,000		32,000
117546	Other Contractual Services		371		3,000		-		3,000		3,000
117596	Other Improvements		2,394		5,000		4,720		5,000		5,000
	Total Swimming Pool	\$	44,247	\$	49,000	\$	38,820	\$	49,000	\$	49,000

Swimming Pool Explanations:

117535a	Outsourced monthly repairs & maintenance cost.

Outsourced cost of pool servicing as well as lifeguards during the months of May, June, July & August.

PUBLIC SAFETY/EMERGENCY MANAGEMENT

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
118501	Wages & Salaries	\$ -	\$ -	\$ -	\$ 315,000	\$ 315,000
118502	Overtime	-	-	=	10,000	10,000
118503	Medicare Tax	=	-	-	4,570	4,570
118504	Retirement			-	35,100	35,100
118505	Life, Medical & Dental Insurance	=	-	-	25,000	25,000
118536	Emergency Management	8,350	7,500	8,100	7,500	7,500
118537	Ambulance Services	27,845	32,022	29,975	29,975	29,975
118538	Animal Control Services	7,358	8,708	8,684	9,000	9,000
	Total Public Safety/Em. Mgmt.	\$ 43,553	\$ 48,230	\$ 46,759	\$ 436,145	\$ 436,145

Public Safety/Emergency Management Explanations:

Fire Department -To be offset by revenue received for reimbursement of expenses.

GENERAL GOVERNMENT

Account	Description	2016-17	2017-18	2017-18	2018-19	2018-19
Account	Description	Actual	Budget	Estimate	Request	Approved
119507	Other Employment Services	\$ 1,149	\$ 1,600	\$ 3,460	\$ 3,400	\$ 3,400
119510	Debt Service	900,000	94,957	70,657	72,776	72,776
119511	Interest Expense	=	-	24,300	22,180	22,180
119520	Software & Computer Services	37,952	38,500	51,500	55,000	55,000
119521	Utilities	57,620	52,500	50,200	51,000	51,000
119522	Dues, Memberships & Subscriptions	4,238	3,900	4,200	5,000	5,000
119523	Postage & Shipping	3,033	2,600	2,540	3,000	3,000
119524	Code Supplement Service	5,686	3,500	1,300	2,500	2,500
119528	Insurance & Bonds	59,029	60,000	61,000	62,000	62,000
119531	Audit Expense	21,560	16,800	17,500	17,500	17,500
119535	Building & Property Maintenance	6,654	4,800	8,750	10,000	10,000
119541	Concert Series	9,000	-	-	-	=
119543	Children's Library	-	1,500	130	1,000	1,000
119546	Other Contractual Expense	81,847	32,000	36,150	32,000	32,000
119548	Hurricane Harvey Expenses	45,129		68,175	10,000	10,000
119553	Janitorial Expense	7,500	7,300	7,515	7,600	7,600
119554	Printed Materials (Notices etc.)	2,320	3,000	2,423	3,000	3,000
119555	Other Miscellaneous Supplies	5,055	9,000	8,600	9,000	9,000
119593	Office Furniture & Equipment	1,072	1,000	=	2,000	2,000
119594	Buildings & Structures	700	15,000	9,600	10,000	10,000
119595	Landscaping Services	3,750	6,000	3,750	95,000	95,000
119596	Other Improvements				30,000	30,000
	Transfers Out:					
119601	To Roads & Drainage Fund	100,000	100,000	100,000	100,000	100,000
119602	To Capital Equipment	80,000	80,000	80,000	80,000	80,000
	Total General Government	\$ 1,433,293	\$ 533,957	\$ 611,750	\$ 683,956	\$ 683,956

General Government Explanations:

119510/511	Principal & Interest payment on Lee property purchase.
119520	Computer system support, email service, backup services and other computer related services as needed.
119522	League City Regional Chamber of Commerce, Sam's Club, Gulf Coast Coalition, Clear Lake Regional Chamber of Commerce.
119546	Credit Card Fees, Xerox, FSA Fees, Generator Maintenance,
119595	Former "Forestry Program" account; changed to "Landscaping Services" to include the City's annual landscaping contract.
119596	City Hall Improvements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects. Special Revenue Funds exist if the government has resources dedicated to specific purposes.

Rainy Day Fund – The Rainy Day Fund includes funds the City has restricted to be used to recover from any disaster the city may experience or in the event the City experiences a serious financial downturn and additional revenue is needed to support basic city operations.

<u>Capital Equipment Fund</u> – The Capital Equipment Fund was established by Resolution, 2015-7, on April 7, 2015. The Fund was established to fund the acquisition and replacement of vehicles and other capital equipment. It allows the City Administrator, economic conditions permitting, to include in the annual budget an allocation of funds to be transferred from the General Fund to the Capital Equipment Fund. The transferred funds equal the calculated depreciation of existing equipment, so that over time, the Fund will develop a sufficient level of funding to pay for new and replacement vehicles and equipment without the need to incur debt. Only vehicles having an initial cost exceeding \$5,000 (five thousand dollars) shall be purchased by the Fund and the expenditure of funds from the Fund shall be expressly approved by the City Council.

		RAINY DA	Y FUND			
		Reve	nue			
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
300480	Interest Earnings	\$ 17,738	\$ 12,500	\$ 31,870	\$ 30,500	\$ 30,500
300610	Transfers In from General Fund Total Revenue	\$ 17,738	\$ 12,500	\$ 31,870	\$ 30,500	\$ 30,500
		Expend	itures			
318546	Other Contractual Services	\$ -	\$ -	\$ 43,793	\$ -	\$ -
319604	Transfer to General Fund	_	150,000		_	
	Total Expenditures	<u> </u>	\$ 150,000	\$ 43,793	<u> </u>	\$ -
		Financial Plan	for the Year			
	Expected Fund Balance 10/1	\$ 1,759,179	\$ 1,776,917	\$ 1,776,917	\$ 1,764,995	\$ 1,764,995
	Add: Revenue/Transfers In	17,738	12,500	31,870	30,500	30,500
	Total Available for Appropriation	\$ 1,776,917	\$ 1,789,417	\$ 1,808,787	\$ 1,795,495	\$ 1,795,495
	Less: Estimated Expenditures	-	150,000	43,793	-	-
	Expected Fund Balance 9/30	\$ 1,776,917	\$ 1,639,417	\$ 1,764,995	\$ 1,795,495	\$ 1,795,495

	RAINY DAY FUND									
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved				
318546 319604	Other Contractual Services \$ - \$ - \$ - \$									
	TOTAL	\$ -	\$ 150,000	\$ -	\$ -	\$ -				

	CA	PIT	AL EQUIP	MEI	IT FUND				
			Reven	ue					
Account	Description		2016-17 Actual		2017-18 Budget		017-18 stimate	018-19 Request	018-19 pproved
400480 400483	Interest Earnings Sale of Surplus Property	\$	929	\$	750	\$	3,772	\$ 3,800	\$ 3,800
400483	Transfers In from General Fund		80,000		80,000		80,000	 80,000	 80,000
.00010	Total Revenue	\$	80,929	\$	80,750	\$	83,772	\$ 83,800	\$ 83,800
			Expendi	ture	s				
414590	Vehicles & Accessories (Police)	\$	55,396	\$	59,000	\$	43,793	\$ -	\$ -
416590	Vehicles & Accessories (Public Works)		-		-		-	-	_
	Total Expenditures	\$	55,396	\$	59,000	\$	43,793	\$ -	\$
	Fi	nan	cial Plan	for t	he Year				
	Expected Fund Balance 10/1	\$	135,768	\$	161,301	\$	161,301	\$ 201,280	\$ 201,280
	Add: Revenue/Transfers In		80,929		80,750		83,772	83,800	83,800
	Total Available for Appropriation	\$	216,697	\$	242,051	\$	245,073	\$ 285,080	\$ 285,080
	Less: Estimated Expenditures		55,396		59,000		43,793	-	-
	Expected Fund Balance 9/30	\$	161,301	\$	183,051	\$	201,280	\$ 285,080	\$ 285,080

	CAPITAL EQUIPMENT FUND									
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved				
414590 416590	Vehicles & Accessories (Police) Vehicles & Accessories (Public Works)	\$ 55,396 -	\$ 59,000	\$ 43,793 -	\$ -	\$ -				
	TOTAL	\$ 55,396	\$ 59,000	\$ 43,793	\$ -	\$ -				

CAPITAL PROJECTS FUND

Capital Project Funds are established to account for financial resources that are to be used to construct or otherwise acquire **major**, long-lived **general government capital facilities** – such as buildings, streets, highways, storm water drainage systems, and bridges. Their principal purpose is to ensure and demonstrate the economical and legal expenditure of the dedicated financial resources, but they also serve as cost accounting mechanisms for major capital outlay projects. Capital Project Funds *must be used whenever they are legally or contractually required* – even for nonmajor capital asset acquisitions or construction projects. They also may be used to account for any significant general government capital asset acquisition.

		ROADS & DI	RAINAGE			
		Reven	ue			
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
200406	Dedicated Sales Tax	\$ 261,303	\$ 255,683	\$ 286,715	\$ 260,000	\$ 260,000
200480	Interest Earnings	7,144	5,000	16,282	15,000	15,000
200610	Transfers In from General Fund	100,000	100,000	100,000	100,000	100,000
	Total Revenue	\$ 368,447	\$ 360,683	\$ 402,997	\$ 375,000	\$ 375,000
		Expendi	tures			
216546	Other Contractual Services	\$ 67,775	\$ 80,000	\$ 35,717	\$ 50,000	\$ 50,000
216595	Other Infrastructure Improvements	345,309	1,000,000	492,315	900,000	900,000
	Total Expenditures	\$ 413,083	\$ 1,080,000	\$ 528,032	\$ 950,000	\$ 950,000
	F	inancial Plan	for the Year			
	Expected Fund Balance 10/1	\$ 915,728	\$ 871,092	\$ 871,092	\$ 746,057	\$ 746,057
	Add: Revenue/Transfers In	368,447	360,683	402,997	375,000	375,000
	Total Available for Appropriation	\$ 1,284,176	\$ 1,231,775	\$ 1,274,089	\$ 1,121,057	\$ 1,121,057
	Less: Estimated Expenditures	413,083	1,080,000	528,032	950,000	950,000
	Expected Fund Balance 9/30	\$ 871,092	\$ 151,775	\$ 746,057	\$ 171,057	\$ 171,057
	Explanations:					
216546	Engineering fees on multiple street imp	rovement projects.				
216595	Street Improvement Projects -Current p Sept. 30, 2018. Remaining project balan		,	, -	een Road -75% cor	nplete as of

	ROADS & DRAINAGE FUND										
Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved					
216546	Other Contractual Services	\$ 67,775	\$ 80,000	\$ 35,717	\$ 50,000	\$ 50,000					
216595	Other Infrastructure Improvements	345,309	1,000,000	492,315	900,000	900,000					
	TOTAL	\$ 413,083	\$ 1,080,000	\$ 528,032	\$ 950,000	\$ 950,000					

COMPONENT UNITS

A governmental component unit is a legally separate organization that may be fiscally dependent on the primary government. An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval by the primary government.

<u>Plaza Ten 06 Corporation</u> – The Plaza Ten 06 Corporation is a nonprofit corporation and is a local government corporation organized by the City pursuant to Subchapter D of Chapter 431 of the Texas Transportation Code for acquiring land and/or buildings within the City limits or extraterritorial jurisdiction of the City and the subsequent planning for and redevelopment of such properties. The Board of Directors consists of five members appointed by, and who serve at the discretion of, the City Council. City Council approval is required for annual budgets and bonded debt issuance. The City Council may dissolve the Corporation at any time with a majority vote and, in the event of dissolution, net position of the Corporation shall be conveyed to the City.

Economic Development Corporation "EDC" – The EDC was developed by the City after the voters approved an additional sales tax. The corporation was created under the Texas Development Corporation Act of 1979 which allows City's to collect sales tax for the purpose of promoting, assisting, and enhancing economic and development activities on behalf of the City. The Board of Directors are appointed by and serve at the discretion of the City Council. City Council approval is required for annual budgets and bonded debt issuance. In the event of dissolution, net position of the EDC shall be conveyed to the City.

	P	LAZA T	EN 06 C	ORP	DRATION	ſ				
			Reven	ue						
Account	Description		016-17 Actual		017-18 Budget		017-18 stimate		018-19 Request	018-19 proved
800480	Interest Income	\$	244	\$	175	\$	437	\$	435	\$ 435
800483	Farmer's Market Revenue		4,055	-	4,200		-	-	-	 -
300488	Lease Revenue -Okie's		_		_		_		24,000	24,000
	Total Revenue	<u>\$</u>	4,299	\$	4,375	\$	437	\$	24,435	\$ 24,435
			Expendi	tures	3					
	Plaza Ten 06 Corporation	\$	2,090	\$	3,000	\$	946	\$	2,050	\$ 2,050
	Total Expenditures	\$	2,090	\$	3,000	\$	946	\$	2,050	\$ 2,050
		Financ	ial Plan	for t	he Year					
	Expected Fund Balance 10/1	\$	25,104	\$	27,313	\$	27,313	\$	26,804	\$ 26,804
	Add: Revenue/Transfers In		4,299		4,375		437		24,435	24,435
	Total Available for Appropriation	\$	29,403	\$	31,688	\$	27,750	\$	51,239	\$ 51,239
	Less: Estimated Expenditures		2,090		3,000		946		2,050	2,050
	Expected Fund Balance 9/30	\$	27,313	\$	28,688	\$	26,804	\$	49,189	\$ 49,189

PLAZA TEN 06 CORPORATION

Account	Description	016-17 actual	017-18 Judget		2017 Estin		018-19 equest	018-19 pproved
825521	Utilities	\$ 524	\$ 500	Ş	\$	550	\$ 550	\$ 550
825528	Insurance & Bonds	-	400			-	-	-
825546	Other Contractual Services	 1,567	 1,600			271	 1,000	 1,000
825555	Other Miscellaneous Supplies	-	 500	_		125	 500	 500
	TOTAL	\$ 2,090	\$ 3,000	_ {	\$	946	\$ 2,050	\$ 2,050

	ECONOMI	C DEVELO	PMEN	T CORPO	RATI	ON		
		Re	venue					
Account	Description	2016-1 Actua		2017-18 Budget		2017-18 stimate	2018-19 Request	2018-19 pproved
900406	Dedicated Sales Tax	\$ 261,3	803 \$	258,416	\$	286,715	\$ 260,000	\$ 260,000
900478	Okie's Operational Revenue	4,2	251			17,625	 _	 -
900480	Interest Income	5,8		3,000		13,545	15,000	 15,000
	Total Revenue	\$ 271,4	25 \$	261,416	\$	317,885	\$ 275,000	\$ 275,000
			nditur					
	Economic Development Corporation	\$ 62,5			\$	242,542	\$ 458,000	\$ 458,000
	Total Expenditures	\$ 62,5	31 \$	742,950	\$	242,542	\$ 458,000	\$ 458,000
	F	inancial P	lan for	the Year				
	Expected Fund Balance 10/1	\$ 748,8	357 \$	957,751	\$	957,751	\$ 1,033,094	\$ 1,033,094
	Add: Revenue/Transfers In	271,4	-25	261,416		317,885	275,000	275,000
	Total Available for Appropriation	\$ 1,020,2	82 \$	1,219,167	\$	1,275,636	\$ 1,308,094	\$ 1,308,094
	Less: Estimated Expenditures	62,5	31	742,950		242,542	458,000	458,000
	Expected Fund Balance 9/30	\$ 957,7	'51 \$	476,217	ds	1,033,094	\$ 850,094	\$ 850,094

ECONOMIC DEVELOPMENT CORPORATION

Account	Description	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Request	2018-19 Approved
926522	Dues, Memberships & Subscriptions	\$ 4,500	\$ 4,800	\$ 4,500	\$ 5,000	\$ 5,000
926528	Insurance & Bonds	400	400	-	500	500
926532	Travel & Training	50	3,750	35	5,000	5,000
926541	Concert Series		10,000	5,500	10,000	10,000
926546	Other Contractual Services	5,475	90,000	75,289	30,000	30,000
926547	Rent Expense	7,750				
926554	Printed Materials	60	1,000		1,000	1,000
926595	Other Infrastructure Improvements	37,688	633,000	150,608	400,000	400,000
926597	Depreciation Expense	6,608		6,610	6,500	6,500
	TOTAL	\$ 62,531	\$ 742,950	\$ 242,542	\$ 458,000	\$ 458,000

Explanations:

926595 Other Infrastructure Projects include -Parking Lot Projects for \$370,000 & Other Projects for \$30,000.

REFERENCE MATERIAL

City of Clear Lake Shores Police - Step Up Plan Effective -October 1, 2018

		STEPS																
			A			E	3		(;			ı)			ı	
Position	H	lourly	Α	Innual	H	lourly	Annual		Hourly		Annual		Hourly	-	Annual		Hourly	Annual
Lieutenant	\$	31.64	\$ 6	5,803.92	\$	32.45	\$ 67,485.60	\$	33.25	\$	69,167.28	\$	34.06	\$ 7	0,848.96	\$	34.93	\$ 72,661.68
Sergeant	\$	28.67	\$ 5	9,623.20	\$	29.31	\$ 60,955.44	\$	30.01	\$	62,418.72	\$	30.77	\$ 6	3,991.20	\$	31.52	\$ 65,563.68
Investigator	\$	25.79	\$ 5	3,639.04	\$	26.39	\$ 54,883.92	\$	27.01	\$	56,172.48	\$	27.69	\$ 5	57,592.08	\$	28.37	\$ 59,011.68
Corporal	\$	24.53	\$ 5	1,018.24	\$	25.15	\$ 52,306.80	\$	25.78	\$	53,617.20	\$	26.42	\$ 5	54,949.44	\$	27.08	\$ 56,325.36
Officer II	\$	23.28	\$ 4	8,419.28	\$	23.86	\$ 49,620.48	\$	24.45	\$	50,865.36	\$	25.06	\$ 5	52,132.08	\$	25.74	\$ 53,529.84
*Officer I	\$	22.10	\$ 4	5,973.20	\$	22.66	\$ 47,130.72	\$	_	\$	-	\$	-	\$	-	\$	-	\$ -

^{*}Officer I -Step up to Officer II after two years of service.

^{**}Chief & Assistant Chief are exempt.

Annual Certification Pay										
Master	\$	2,000.00								
Advanced	\$	1,600.00								
Intermediate	\$	1,300.00								
*Bi-Lingual	\$	700.00								

^{*}Spanish Speaking



June 1, 2017

City #00263

City Official

City of Clear Lake Shores

1006 South Shore Drive

Clear Lake Shores, TX 77565

Subject: 2018 Municipal Contribution Rate

Dear City Official:

Presented below are your city's contribution requirements to the Texas Municipal Retirement System (TMRS) for Plan Year 2018 (Calendar Year 2018, PY2018) as determined by the December 31, 2016 actuarial valuation. The actuarially determined contribution rates for retirement benefits and Supplemental Death Benefits (SDB), if any, are based on your city's plan provisions in effect as of April 1, 2017 and the actuarial assumptions and methods adopted by the TMRS Board. Effective January 1, 2018, your city's monthly contribution rates will be:

	Normal Cost	9.25%
	Supplemental Death Benefit	0.18%
encfit	Total Combined Contribution	11.35%

report. The Total Retirement Rate shown above represents the Actuarially Determined Employer Contribution Full information on your contribution rate, including an explanation of changes, is contained in the attached (ADEC) for PY2018 based on current TMRS funding policy. IMPORTANT NOTE: The pension disclosure and financial statement information necessary to assist your city with the financial reporting requirements of the Governmental Accounting Standards Board (GASB) will be provided in a separate document available later this summer.

If you have questions about your rate or if you wish to evaluate potential changes in your TMRS plan, contact TMRS at 800-924-8677

Sincerely,

Thew. David

Eric W. Davis

Deputy Executive Director

512.476.7577 TOLL-FREE 800.924.8677 FAX 512.476.5576

Table of Contents

Executive	A comparison of the highlights of the December 31, 2016 and December 31,
Summary	2015 actuarial valuations for your city. Included are membership counts, asset information, actuarial information, and contribution rate requirements.
Calculation of	Details the calculation of the Full Retirement Rate (TMRS Plan Year -
Contribution Requirements	ADEC) and the Supplemental Death Rate, if applicable, for your city. A comparison to the 2015 actuarial valuation results is included.
Summary of Benefit Provisions	A summary of plan provisions for plan years 2016 and 2017.
Amortization Bases and Payments	Information on the amortization bases and payments for your city.
Historical and Projected Accumulation of the BAF Balance	This schedule provides your city with historical cash flows, interest credits and the year-end balance of its Benefit Accumulation Fund (BAF), as well as projected values for calendar/plan years 2017 and 2018.
Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report	A detailed reconciliation of changes in your city's Full Retirement Rate (ADEC) since the prior valuation.

Executive Summary

Valuation as of TMRS Plan Year (PY) Ending		12/31/2016		12/31/2015
Membership as of the Valuation Date Number of				
- Active members		18		15
- Retirees and beneficiaries		4		4
- Inactive members		15		13
- Total		37		32
Prior year's payroll provided by TMRS	69	808,524	ωs	722,478
Valuation Payroll	89	832,337	S	770,932
Benefit Accumulation Fund (BAF) Assets		-		
Market BAF Balance	€ 2	1,360,337	(A)	1,195,364
BAF crediting rate for PY		6.73%		%90.0
Interest credited on beginning BAF balance	69	80,491	69	658
Municipal contributions		88,048		78,678
Member contributions during year		48,511		43,349
Benefit and refund payments		52,078		33,149
Actuarial Value of Assets (AVA)				
Market BAF Balance	69	1,360,337	S	1,195,364
Actuarial Value of Assets (AVA)		1,393,435		1,227,790
AVA as a Percentage of BAF		102.4%		102.7%
Return on AVA		6.61%		6.65%
Actuarial Information				
Actuarial accrued liability (AAL)	69	1,653,257	(A)	1,528,834
Actuarial value of assets (AVA)		1,393,435		1,227,790
Unfunded actuarial accrued liability (UAAL)		259,822		301,044
UAAL as % of pay		32.1%		41.7%
Funded ratio (AVA/AAL)		84.3%		80.3%
Employer normal cost		9.25%		8.76%
Prior Service Rate		1.92%		2.34%
Contribution Rates for TMRS Plan Year (PY)		2018		2017
Member		%00.9		%00.9
Full retirement rate (ADEC)		11.17%		11.10%
Supplemental Death rate		0.18%		0.19%
Total Employer Contribution Estimates for PY		2018		2017
Projected payroll	69	856,475	S	793,289
Combined contribution rate		11.35%		11.29%
Estimated employer contribution	69	97,210	S	89,562
Motor TMDC Dien Vern soinwider mith Colonder Vern				

Note: TMRS Plan Year coincides with Calendar Year Results from prior year reflect the plan provisions used in the 12/31/2016 valuation report.

m

Calculation of Contribution Requirements

From Valuation Report as of

		<u>December 31, 2016</u>	910	Decemb	December 31, 2015
_	Delice transfer for the Town of the Town	\$08 3	808 524	¥	777 478
→	THOI year a payrour reported to Times		1)	
2.	Valuation payroll	837	832,337		770,932
,	Employer normal cost rate	6	9.25%		8.76%
4.	Actuarial liabilities				
	a. Active members)66 \$	990,486	6/3	911,043
	b. Inactive members	707	204,914		159,010
	c. Annuitants	45.	457,857		458,781
	d. Total actuarial accrued liability	\$ 1,65	1,653,257	649	1,528,834
ĸ,	Actuarial value of assets	1.39	1,393,435		1,227,790
9.	Unfunded actuarial accrued liability (UAAL) (4d - 5)	\$ 259	259,822	69	301,044
7.	Funded ratio (5 / 4d)	∞	84.3%		80.3%
∞	Equivalent Single Amortization Period*	25.3	25.3 years		26.5 years
6	Assumed payroll growth rate		2.9%		2.9%
	Contribution Rate for TMRS Plan Year:		2018		2017
10.	Full retirement rate				
	a. Normal cost	6	9.25%		8.76%
	b. Prior service	1	1.92%		2.34%
	c. Full retirement rate	1	11.17%		11.10%
=	Supplemental Death rate	0	0.18%		0.19%

^{*} New Losses are laddered on 23-year period.

Combined contribution rates (10c + 11)

1.

11.29%

11.35%

4

Summary of Benefit Provisions

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2017	Plan Year 2016
Employee deposit rate	%9	%9
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	٧.	જ
(Age /Service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100% Repeating Transfers	100% Repeating Transfers
Annuity Increase (to retirees)	70% of CPI Repeating	70% of CPI Repeating
Supplemental Death Benefit to Active Employees	Yes	Yes
Supplemental Death Benefit to		
Retirees	Yes	Yes

Amortization Bases and Payments

Payment	1 \$13,262	2,208	983	1,156	937	(2,541)	16,005
Base	\$223,931	30,837	15,049	18,178	14,735	(42,908)	259,822
Years Remaining	27	20	23	24	24	27	
Description	2013 Valuation (Fresh Start)	2013 Benefit Change	2014 Experience	2015 Experience	2015 Actuarial Changes	2016 Experience	Total
Year Established	2013	2013	2014	2015	2015	2016	

Historical and Projected Accumulation of the BAF Balance

Year Ending December 31, (1)		Payroll the Year	Effective Retirement Contribution Rate ^a (3)	Con	mployer atributions the Year (4)	Co	Member ntributions r the Year (5)	1	Benefit Payments (6)		eternal Cash low for the Year (7)		Interest Credit (8)		BAF Balance ^b (9)
			(4)/(2)		H					(4)+(5)+(6)				
2014	\$	630,866	9.77%	S	61,636	s	37,852	\$	(34,659)	s	64,829	s	55,969	s	1,105,828
2015	\$	722,478	10.89%	s	78,678	s	43,349	s	(33,149)	s	88,878	s	658	S	1,195,364
2016	\$	808,524	10.89%	\$	88,048	S	48,511	s	(52,078)	s	84,481	s	80,491	\$	1,360,337
2017	\$	832,337	11.10%	\$	92,389	s	49,940	s	(66,207)	s	76,122	\$	91,823	\$	1,528,282
2018	s	856,475	11.17%	\$	95,668	s	51,389	s	(54,625)	s	92,432	s	103,159	s	1,723,873

a. Effective retirement contribution rate is the actual rate determined by dividing the employer contribution received by the payroll paid.

b. BAF Balance may be off a dollar due to rounding.

Reconciliation of Full Retirement Rate from Prior Actuarial Valuation Report

rate. This analysis reconciles the change in the retirement portion (ADEC) of your city's contribution rate from 2017 to 2018, but will not reflect any change in the cost of the Supplemental Death Benefit table provides a detailed breakdown of changes in the retirement portion of your city's contribution retirees.) Following the table below is a brief description of the common sources for deviation from and almost certainly will, differ as actual experience deviates from the assumptions. The following (SDB), if your city currently has this provision. (Any changes in the cost of the SDB are primarily due to the changes in the average age of your city's employee group and/or the number of covered Actuarial valuations are based on long-term assumptions, and actual results in a specific year can, the expected.

Change in Full Retirement Rate	ıte	
Full Rate from 12/31/2015 Valuation (PY 2017 Rate)	11.	11.10 %
Benefit changes	% 00.0	
Return on Actuarial Value of Assets	0.02	
Contribution lag	(0.02)	
Payroll growth	(0.10)	
Normal cost	0.49	
Liability growth	(0.32)	
Total change	0.07 %	
Full Rate from 12/31/2016 Valuation (PY 2018 Rate)		11.17 %

modifications made to the member city's TMRS plan provisions. This will also include any changes Benefit Changes - Shows the increase or decrease in the contribution rate associated with any to the amortization period adopted by ordinance. Return on Actuarial Value of Assets (AVA) - Shows the change in the contribution rate associated with the return on the AVA being different than the assumed 6.75%. For the year ending December 31, 2016, the return on an AVA basis was 6.61%. The impact may show as 0.00% due to rounding.

Contribution Lag - Shows the total increase or decrease in the contribution rate associated with the "Contribution Lag" is also included here and refers to the time delay between the actuarial valuation effective for Calendar Year 2018). The impact of the "Contribution Lag" is expected to become "Contribution Lag" is one year (i.e., the Actuarial Valuation as of December 31, 2016 sets the rate The effect of the date and the date the contribution rate becomes effective. For TMRS member cities, the immaterial once a city is contributing the Full Rate and the Full Rate stabilizes. phase in of contributions and/or any additional contributions above the full rate.

Payroll Growth - Shows the increase or decrease in the contribution rate associated with higher or lower than expected growth in the member city's overall payroll. The amortization payments were calculated assuming payroll grows at 2.9% per year. Overall payroll growth in excess of 2.9% will typically cause a decrease in the prior service rate. Normal Cost - Shows the increase or decrease in the contribution rate associated with changes in the average normal cost rate for the individual city's population. The normal cost rate for an employee is anticipated covered service with the municipality, would be sufficient to meet all benefits payable on the contribution rate which, if applied to a member's compensation throughout their period of their behalf. The salary-weighted average of the individual rates is the total normal cost rate.

lower than expected growth in the member city's overall plan liabilities. The most significant sources Liability Growth - Shows the increase or decrease in the contribution rate associated with larger or for variance will be individual salary increases compared to the assumption and turnover. 8

CITY OF CLEAR LAKE SHORES

2018 -19

HOLIDAY SCHEDULE

	<u>Civilian Hours</u>	Police Hours
Thanksgiving, November 22-23, 2018	13	16
Christmas, December 23-26, 2018	27	24
New Year's, January 1, 2019 (Civilians – Close at 12:00 p.mDecember 31, 2018)	13	8
President's Day, February 18, 2019	9	8
Good Friday, April 19, 2019	4	8
Memorial Day, May 27, 2019	9	8
Independence Day, July 4-5, 2019	13	16
Labor Day, September 2, 2019	9	8
Floating Holiday	3	4
Total Holiday Hours	<u>100</u>	<u>100</u>